

PAYROLL - Section 7

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|-------------|---|--------------------------|
| 1.0 | Lost Payroll Checks for Entire Unit of DHSS | (APB #68) |
| 1.1 | Distribution of Payroll Checks | |
| 2.0 | Composite Rate for Fringe Benefits | (APB #24) |
| 3.0 | Accounting for the Temporary Interchange of Personnel | (APB #62) |
| 4.0 | Employment by More than One State Agency | (FMP #12) |
| 5.0 | Re-Establishing Retirement Rights and Creditable Service | (FMP #13, APB #9) |
| 6.0 | Student Field Placement Program | (FMP #41) |
| 7.0 | Payroll Withholding and Fringe Benefit Reconciliation and Remittance | |
| 8.0 | Payroll Fringe and Withholding Adjustments in WiSMART | |
| 9.0 | Manual Payroll Checks | |
| 10.0 | Payroll-Related Deposits | |

SUMMARY OF PAYROLL

The Central Payroll System User Manual, issued by the Department of Administration, provides instructions for payroll processing (WISPAY) with additional clarification from the Payroll Unit, Bureau of Personnel and Employment Relations (BPER).

The following procedures are adopted by the Bureau of Fiscal Services, in coordination with BPER, to address particular circumstances that have an impact upon payroll and fringe benefit budgeting, check processing and coding:

- ┐ If payroll checks for an entire unit of DHSS are not received by Thursday a.m., procedures for replacement checks are detailed in PAYROLL 1.0.*
- ┐ Office of Secretary procedures for distribution and storage of payroll checks are described in PAYROLL 1.1.*
- ┐ Composite rates for fringe benefits are given in PAYROLL 2.0 and are to be used for planning, budgeting, and transfers between appropriations and organizations. These ratios will be updated annually. Composite fringe benefit ratios are not to be used when clearing or closing accounts, appropriations, or projects or for preparing financial statements based on generally-accepted accounting principles.*
- ┐ PAYROLL 3.0 describes coding for salary reimbursements for temporary interchange of personnel.*

- ž PAYROLL 4.0 requires DHSS compliance with statutory limitations (currently \$12,000) on the amount that state employees may receive, directly or indirectly, in compensation from another state agency.**
- ž PAYROLL 5.0 details accounting procedures for reinstated employees who closed their retirement account upon discharge.**
- ž The student field placement program is described in PAYROLL 6.0 including stipends and travel expenses.**
- ž WiSMART procedures for payroll transactions are summarized in PAYROLL 7.0, 8.0, 9.0 and 10.0.**